United States Bankruptcy Court Western District of Pennsylvania

In re	Fleming Steel Company			11-22292
		Debtor(s)	Chapter	11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
A&D Transportation, Inc. POB644 Clearfield, PA 16830	A&D Transportation, Inc. POB644 Clearfield, PA 16830	Business Debt		74,521.00
Allstate Crane Rental, Inc. 117 Medway Road Goose Creek, SC 29445	Allstate Crane Rental, Inc. 117 Medway Road Goose Creek, SC 29445			221,619.00
Bearing Service Company Of PA POB 371733 Pittsburgh, PA 15251	Bearing Service Company Of PA POB 371733 Pittsburgh, PA 15251			79,756.00
Boardman Steel Fabricators, Ltd. 8397 Southern Blvd. POB 3425 Youngstown, OH 44513-3425	Boardman Steel Fabricators, Ltd. 8397 Southern Blvd. POB 3425 Youngstown, OH 44513-3425			131,696.00
Bortnick Construction, Inc. 146 Beaver Street POB 30 Springboro, PA 16435	Bortnick Construction, Inc. 146 Beaver Street POB 30 Springboro, PA 16435			46,180.00
Cone Drive Operations, Inc. Dept. CH19432 Palatine, IL 60055-9432	Cone Drive Operations, Inc. Dept. CH19432 Palatine, IL 60055-9432			32,823.00
Continental Casualty Co. c/o J. Michael McCague, Esquire The Gulf Tower, 38th Floor 707 Grant Street Pittsburgh, PA 15219	Continental Casualty Co. c/o J. Michael McCague, Esquire The Gulf Tower, 38th Floor Pittsburgh, PA 15219	Bond	Disputed	500,000.00
Control Design, Inc. 211 RIDC Park West Drive Pittsburgh, PA 15275	Control Design, Inc. 211 RIDC Park West Drive Pittsburgh, PA 15275			29,813.00
Eagle Electric Engineering 67 Tom Harvey Road Westerly, RI 02891	Eagle Electric Engineering 67 Tom Harvey Road Westerly, RI 02891			57,450.00

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(Continuation Sheet)

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Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
First Commonwealth Credit Card Dept. PO BOX 0537 Indiana, PA 15701	First Commonwealth Credit Card Dept. PO BOX 0537 Indiana, PA 15701			56,568.00
Linton's Mechanical Services, Inc. 104 Sawgrass Avenue Goose Creek, SC 29445	Linton's Mechanical Services, Inc. 104 Sawgrass Avenue Goose Creek, SC 29445			275,606.00
Loveman Steel Corp. POB 72540 Cleveland, OH 44192	Loveman Steel Corp. POB 72540 Cleveland, OH 44192			36,640.00
Mohawk Const. & Supply Co., Inc. POB 1276 108 W. McMurray Road Canonsburg, PA 15317	Mohawk Const. & Supply Co., Inc. POB 1276 108 W. McMurray Road Canonsburg, PA 15317			101,215.00
Pawling Corp. 157 Charles Colman Blvd. Pawling, NY 12564-1188	Pawling Corp. 157 Charles Colman Blvd. Pawling, NY 12564-1188			74,985.00
RFK Enterprises, LLC 1429 New Butler Road New Castle, PA 16101	RFK Enterprises, LLC 1429 New Butler Road New Castle, PA 16101			62,550.00
Richard Audino 926 Kings Chapel Road New Castle, PA 16105	Richard Audino 926 Kings Chapel Road New Castle, PA 16105			40,700.00
Sunbelt Rentals POB 409211 Atlanta, GA 30384-9211	Sunbelt Rentals POB 409211 Atlanta, GA 30384-9211			111,466.00
Transworld, Inc. POB 21373 Charleston, SC 29413-1373	Transworld, Inc. POB 21373 Charleston, SC 29413-1373			105,999.00
United Steel Service, Inc. PO BOX 76 Masury, OH 44438	United Steel Service, Inc. PO BOX 76 Masury, OH 44438			34,312.00
Washington Iron Works 3144 Colin Lane Oak Harbor, WA 98277	Washington Iron Works 3144 Colin Lane Oak Harbor, WA 98277			66,130.00

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In re	Fleming Steel Compa	any

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(Continuation Sheet)

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date	April 11, 2011	Signature	/s/ Seth Kohn
			Seth Kohn
			President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.